

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**REPORT OF CHANGE - BUSINESS TAX SUMMARY**  
**IRS ADJUSTMENT ONLY**

FORM

ROC-BT-SUMMARY

For the CALENDAR year **1998** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

FOR DRA USE ONLY

**SEQUENCE # 1**

**STEP 1**  
**Place LABEL**  
**HERE**  
**Otherwise**  
**Please Print**  
**or Type**

PROPRIETORSHIP - LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
PROPRIETORSHIP - SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
CORPORATE, PARTNERSHIP, FIDUCIARY OR NON-PROFIT NAME		FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS		PRINCIPAL BUSINESS ACTIVITY CODE (Follow Federal Instructions)
CITY/TOWN, STATE & ZIP CODE		

**STEP 2**  
**Return Type,**  
**Federal**  
**Information**  
**and Filing**  
**Requirement**

**ARE YOU REQUIRED TO FILE A BET RETURN: YES \_\_\_\_\_ NO \_\_\_\_\_** If you checked yes, please make sure the complete  
**ARE YOU REQUIRED TO FILE A BPT RETURN: YES \_\_\_\_\_ NO \_\_\_\_\_** return is attached to the BT-Summary.

☐ ② CORPORATION ☐ ③ PARTNERSHIP ☐ ① PROPRIETORSHIP ☒ AMENDED RETURN  
-OR- For Report of Change  
☐ ② COMBINED GROUP ☐ ⑤ NON-PROFIT ☐ ④ FIDUCIARY ☐ FINAL RETURN

☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any federal income tax return which has not been previously reported to NH. Enter years covered by IRS \_\_\_\_\_

**STEP 3** **COMPLETE THE BET AND/OR BPT RETURN(S), THEN THE BUSINESS TAX SUMMARY USING CHANGES AS REPORTED BY THE IRS**

**STEP 4**  
**Figure Your**  
**Balance**  
**Due or**  
**Overpayment**

1 (a) Business Enterprise Tax Net of Statutory Credit	1 (a)		
(b) Business Profits Tax Net of Statutory Credits	1 (b)		1
2 PAYMENTS:			
(a) Tax paid with application for extension	2 (a)		
(b) Payments from 1998 estimated taxes	2 (b)		
(c) Payments carried over from prior year	2 (c)		
(d) Payments with original return	2 (d)		2
3 TAX DUE (Line 1 less line 2)			3
4 ADDITIONS TO TAX:			
(a) Interest (See instructions)	4(a)		
(b) Failure to Pay (See instructions)	4(b)		
(c) Failure to File (See instructions)	4(c)		
(d) Underpayment of Estimated Tax (See instructions)	4 (d)		4
5 (a) Subtotal of Amount Due (Line 3 plus line 4)	5(a)		
5 (b) Payment made by EFT (See instructions)	5(b)		
5 BALANCE DUE Make checks payable to: State of New Hampshire. <b>Enclose, but do not staple or tape your payment with this return.</b>			5
6 OVERPAYMENT (Line 2 plus line 5 (b) less line 1, adjusted by line 4, if applicable)	6		
7 Apply overpayment amount of line 6 to: (a) The 1999 tax liability		7(a)	
(b) Refund - Please allow 12 weeks for processing		7(b)	

**THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS, SCHEDULES AND IRS ADJUSTMENTS.**

**STEP 5**  
**Signature(s)**

Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

FOR DRA USE ONLY

Signature (in ink)	Signature (in ink) of Paid Preparer Other Than Taxpayer
Title	Preparer's Tax Identification Number
Date	Date
Spouse's Signature (PROPRIETORSHIP ONLY)	Preparer's Address
Date	

**MAIL TO:** NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 2035  
CONCORD, NH 03302-2035

City/Town, State and Zip Code

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**REPORT OF CHANGE - BUSINESS TAX SUMMARY -1998**  
LINE-BY-LINE INSTRUCTIONS

**IRS ADJUSTMENT ONLY**

<b>STEP 1</b> <b>Name, Address, Social Security or Federal Employer Identification Number</b>	<p>At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year 1998.</p> <p>If you have received a booklet of tax forms and instructions with a pre-addressed label, remove it from the booklet cover and place it in the space provided. If no label was provided, please PRINT the taxpayer's name, address, social security number or federal employer identification number, and principal business activity code in the spaces provided.</p> <p>Enter spouse's name and social security number in the spaces provided for separate proprietorship only. Social security numbers are required pursuant to the authority granted by 42 USC, Section 405.</p>																		
<b>STEP 2</b> <b>Return Type, Federal Information and Filing Requirement</b>	<p>Please indicate whether or not you are required to file the Business Enterprise Tax return and Business Profits Tax return. If you are not required to file either the Business Enterprise Tax return or Business Profits Tax return do not submit the returns or the BT-Summary. Failure to answer questions in step 2 may result in inquiries from the department, which may generate late filing penalties.</p> <p>Check the entity type which corresponds to your organizational structure. In the case of a single member LLC, check the organization structure that corresponds to the federal return used to report the income and deductions to the IRS.</p> <p>The AMENDED RETURN box has been prefilled to indicate a Report of Change. Check the FINAL RETURN box only when the business organization has ceased to exist or no longer operates in New Hampshire.</p> <p>Check the box if the IRS has made adjustments to your federal income tax return that have not been previously reported to New Hampshire. Enter the tax years examined by the IRS on the line provided. This form is for a Report of Change as a result of an IRS Adjustment only.</p>																		
<b>STEP 3</b>	<b>COMPLETE THE BET AND/OR BPT RETURNS AND THEN THE BUSINESS TAX SUMMARY USING CHANGES AS REPORTED BY THE IRS.</b>																		
<b>STEP 4</b> <b>Figure Your Balance Due or Overpayment</b>	<p>Line 1(a) Enter the amount of your Business Enterprise Tax balance due net of statutory credits.</p> <p>Line 1(b) Enter the amount of your Business Profits Tax balance due net of statutory credits.</p> <p>Line 1 Enter the sum of lines 1(a) and 1(b)</p> <p>Line 2(a) Enter the amount paid with application for extension(s), Form BT-EXT. Include extension payments made by Electronic Funds Transfer.</p> <p>Line 2(b) Enter estimated payments to be applied to this year. Include estimate payments made by Electronic Funds Transfer.</p> <p>Line 2(c) Enter the prior year overpayment which was carried forward to this tax year.</p> <p>Line 2(d) When filing a Report of Change, enter the amount of payment remitted with the original Business Tax Summary.</p> <p>Line 2 Enter the total of lines 2(a) through 2(d).</p> <p>Line 3 Enter the amount of line 1 less line 2. Show a negative amount with parenthesis, e.g., (\$50).</p> <p>Line 4 Additions to tax are calculated on the individual taxes. Please complete the following calculations to determine the amount due if applicable for each line.</p> <p>Line 4(a) Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. (Tax due x number of days from the due date to date tax was paid x daily rate decimal equivalent).</p> <p style="text-align: center;"> <math display="block">\frac{\text{Tax Due (line 3)}}{\text{Number of days}} \times \frac{\text{Daily rate decimal equivalent}}{\text{Interest due}} = \text{Enter on line 4 (a).}</math> </p> <p><b>NOTE:</b> The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates for the current and prior years are as follows:</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>PERIOD</th><th>RATE</th><th>DAILY RATE DECIMAL EQUIVALENT</th></tr> </thead> <tbody> <tr> <td>1/1/2002 - 12/31/2002</td><td>9%</td><td>.000247</td></tr> <tr> <td>1/1/2001 - 12/31/2001</td><td>11%</td><td>.000301</td></tr> <tr> <td>1/1/1999 - 12/31/2000</td><td>10%</td><td>.000274</td></tr> <tr> <td>1/1/1998 - 12/31/1998</td><td>11%</td><td>.000301</td></tr> <tr> <td>Prior to 1/1/98</td><td>15%</td><td>.000411</td></tr> </tbody> </table> <p>Line 4(b) <b>FAILURE TO PAY:</b> A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due and the failure to pay is due to willful neglect or intentional disregard of the law but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p>Line 4(c) <b>FAILURE TO FILE:</b> A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfilled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is being filed.</p> <p>Line 4(d) <b>UNDERPAYMENT PENALTY:</b> If line 1(a) or 1(b) is more than \$200 you were required to file estimated Business Profits Tax and/or Business Enterprise Tax payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimate payments, complete and <b>attach</b> Form DP-2210/2220. Use only one Form DP-2210/2220 to calculate the underpayment of estimated taxes for both the Business Enterprise and Business Profits Taxes. Form DP-2210/2220 may be obtained by calling (603) 271-2192.</p> <p>Line 4 Enter the total of lines 4(a) through 4(d).</p> <p>Line 5(a) Enter the tax due (Line 3) plus the sum of interest and penalties (Line 4).</p> <p>Line 5(b) Enter the amount of payment made by Electronic Funds Transfer for this return only. Any extension or estimate payments made by Electronic Funds Transfer should be included on lines 2(a) and 2(b) respectively.</p> <p>Line 5 Enter the amount of line 5(a) less line 5(b). <b>This is the balance due.</b> Make check or money order payable to: STATE OF NEW HAMPSHIRE. If less than \$1.00, do not pay, but still file the return. Please enclose, but do not staple or tape, your payment with this return. To ensure the check is credited to the proper account, please put your federal employer identification number, department identification number or social security number on the check.</p> <p>Line 6 If the total tax (Line 1) plus interest and penalties (Line 4) is less than the payments [(Line 2) plus line 5(b)] then you have overpaid. Enter the amount overpaid.</p> <p>Line 7 The taxpayer has an option of applying any or all of the overpayment as a credit toward next year's tax liability. Enter the desired credit on line 7(a). The remainder, if any, which will be refunded, should be entered on line 7(b). If line 7(a) is not completed, the entire overpayment will be refunded. Please allow 12 weeks for processing your refund.</p>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2002 - 12/31/2002	9%	.000247	1/1/2001 - 12/31/2001	11%	.000301	1/1/1999 - 12/31/2000	10%	.000274	1/1/1998 - 12/31/1998	11%	.000301	Prior to 1/1/98	15%	.000411
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